--- C-371 - 20 Cigarettes - “Imperial Tobacco” - the three digit coding - 1951-55 ---

With the April 10th 1951 Budget, the cigarette *excise tax* (no longer printed on the stamp) was increased from $ 4.00 to $ 5.50 per thousand small cigarettes and “Imperial Tobacco”, discontinuing their *lettered cancellations*, adopted a three digit code system for their cigarette production. Beginning in June 1951 these numbered date codes start at **124** (24th week of 1951?). According to an old collection purchased on auction many years ago the number sequences **129-130** and **134-138** were not used due to a plant strike, which (Chris Ryan reports) began on August 14th and ended on September 24th. I would think that the numbers **129** and **130** were omitted due to labour unrest prior to the actual plant strike. The numbers following **144** were not used because the plant was shut-down after the strike. During the 5½ week strike five numbers were missed by the striking staff - **134** to **138** - thus it seems that the code numbers were being changed *weekly*. This is pure *speculation* on my part, based solely on the existent cancellations, and on those cancellations missed during the strike - a lack which indicates that the numbers were date oriented by weeks.

After the plant was re-opened, the series for 1952 began in January with **201**. This series was probably intended to stop at **252**, however the series was sequentially extended into 1953.

Initially the cancellation was in black ink applied vertically reading down in a 4½ mm. Gothic number on the right, plus a 4 mm. Gothic company code [**6-10D**] reading vertically down on the left. Many of the stamps are in unused condition and were apparently taken from the production line by a philatelist, with a few dated on the reverse side in pencil (possibly by the Customs Collector) when he released the batch of stamps. (e.g. **219** is back-dated May 9, 1952 - in the 19th week of 1952).

With **231** the company code was dropped from the cancellation, and at **235** the Gothic type face is increased to 6 mm. and the number code (now changing *monthly*) still applied vertically reading down, is doubled. The usage fold, running vertically down the center, separates the numbers and the obvious purpose of the doubling was to show the date code both from the top and from the front of the finished carton, since the stamp was applied over the top and down the front face.

The Budget of April 8th 1952 reduced the excise tax on *small* cigarettes from $5.50 to $4.00 per thousand with the price per pack of twenty reverting to 35¢, and the Budget of February 19th 1953 reduced the excise duty on *small cigarettes* from $6.00 to $4.00 per thousand, probably dropping the twenty cigarette pack to 30¢, and thus the changes in the coding figure size is probably related production under these decreases.

There followed a two-digit cancellation series, also reading in *months*, beginning with plain stick **I** ’s at **I I** and running to **99**, (99 - 11 = 89 months, or 89 ÷ 12 = 7 years and 5 months, until December 1962). The two digit series recommenced at **11** (serifed and footed) and ran to about **70** where the “Wings” Series was introduced, (70 - 11 = 60 months, or 60 ÷ 12 = 5 years, in December 1967).

The “Wings” Series ran through to **99**, and began again at **11**. Upon reaching **23** the company code was reversed, and the series ran out to **58** when the use of government issued stamps ceased in August 1974,
(99 - 70 = 30) + (58 - 11 = 48) or 78 months, equals 78 ÷ 12 = 6 years and 6 months, in August 1974).

[from Chris Ryan - ex the “Canada, Labour Gazette”, 1951, Vol. 51, p. 1609]

“The Imperial Tobacco strike, affecting four factories and 3690 workers, commenced on August 14th 1951, and ended on September 24th 1951”.

Extracted from “BNA Topics”, May 1955, Vol. 12, No. 5, page 150 - R. Del French “Revenue Group News”

“There are some new tobacco stamps. ... The other new stamp is 1/2 pound for use on tins of smoking tobacco. It is 61 x 21 mm., black, and either rouletted or imperforate. ... The roulette stamps were issued on January 24, 1955, and the imperforate ones three days later, on the 27th. While this may be the first stamp of a new series, the Department is not presently contemplating the issue of other denominations.”

RQ-22 - 1/2 pound, *fine roulette*, with 4 mm. control # **3015988**,
coded **321 / 1-13D** by B. Houde & Grothe, Quebec City

This fine roulette 1/2 pound manufactured tobacco stamp, **RQ-22**, was released on January 24th 1955. The control number on the above stamp is already at the **300,000** mark, and the cancellation is **321**. One could presume that the date of use for the above stamp was at least mid-1955.

On January 3rd 1955 a labour dispute resulted in a strike at BABN which lasted until January 14th 1955. During the strike, on January 13th 1955, since their supply of the 1/8th pound strip **RP-1785** was exhausted, it became necessary for the administrative staff to produce the overprint **RP-1788** - **1/8** on 2/21st pounds.

The BABN supervisory staff overprinted obsolete *control-free* sheets of the imperforate 2/21st pound **RP-1735**, in dark blue ink with a central 6 mm. Roman **1/8**, plus three 13 x 1½ mm. horizontally stacked dark blue *killer bars* at the ends as the BABN provisional overprint **RP-1788**. The control numbering had been pre-applied in the 1/8th pound sequence.

I have done a lot of guessing as to the “weekly / monthly / thrice weekly” significance of the numbers to make the dating fit with back-dated examples found in the collection - it is not correct, but it gives an approximation.

--- the “Imperial Tobacco” BLACK three digit codes on cigarettes - 1951-56 ---

According to an old collection purchased on auction many years ago the code numbers **129 - 130** and **134 - 138** were not used due to a plant strike. Chris Ryan reports that the ‘Imperial Tobacco’ strike began on August 14th, and ended on September 24th. It seems that the strike would cover the five weeks **134 - 138**, and the numbers **145** to **200** were not used. It would seem that **123** represented the 23rd week of 1951, and that the code numbers read the week of the year.

--- the cancellations read vertically down - 194 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1951	---	---	---	---	---	---	---	132	---	140	144	---
	---	---	---	---	---	125	---	133	---	141	---	---
	---	---	---	---	---	126	130	---	---	142	---	---
	---	---	---	---	---	127	131	---	139	143	---	---
1952	201	205	209	213	217	221	225	229	233	236	---	240
	202	206	210	214	218	222	226	230	234	237	---	241
	203	207	211	215	219	223	227	231	235			
	204	208	212	216	220	224	228	232				
1953	242	244	246	248	250	252	254	256	258	260	262	264
	243	245	247	249	251	253	255	257	259	261	263	265
1954	266	268	270	272	276	280	284	288	292	296	300	304
	267	269	271	273	277	281	285	289	293	297	301	305
				274	278	282	286	290	294	298	302	306
				275	279	283	287	291	295	299	303	307
1955	308	312	316	320	324	328	332	336	340	344	348	252
	309	313	317	321	325	329	333	337	341	345	349	353
	310	314	318	322	326	330	334	338	342	346	350	354
	311	315	319	323	327	331	335	339	343	347	351	355
1956	356	360	364	368	372	376	380	---	---	---	---	---
	357	---	365	369	373	377	381	---	---	---	---	---
	358	362	366	370	374	378	382	---	---	---	---	---
	359	363	367	371	375	379	383	---	---	---	---	---

On April 10th 1951, the *excise tax* was increased from 4¢ to 5½¢ per ten cigarettes, or any fraction thereof, while the *excise duty* remained unchanged at $ 6.00 per thousand small cigarettes. The three digit coding apparently begins in June 1951. These cigarettes had been manufactured after April 10th, but were not packaged under June.

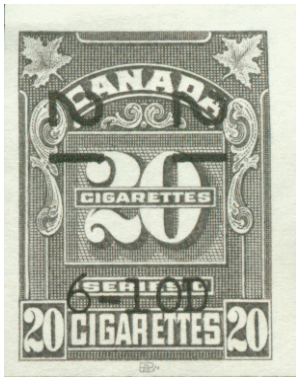
The last three *letter* coding of Imperial Tobacco is **CDB** from June 1951. New cigarettes, produced under the April 1951 Budget, used the three digit coding as of June 1951, while cigarettes that had been produced prior to the Budget were cancelled with the old three number code until June.

The 20 cigarette stamp coded **321** has been back dated “July 7th 1955” in pencil - which is probably the purchase date of the package.

--- Series “C” - “Imperial Tobacco”, Montreal - [6-10D] - 1957-1964 ---

--- two digit codes *vertically down* at the top - and 6-10D **reading *horizontally* at the bottom ---**

Perhaps my thinking is incorrect, but I feel that cigarettes produced prior to the tabling of a new Budget would be taxed under the old Budget. And thus, if the executives thought that a tax decrease was ‘in-the-offing’ they would decrease production prior to the new Budget’s tabling, but if they thought that the tax was going to increase, they would push pre-Budget production to build up a large ‘on-hand’ surplus before the Budget was tabled.



--- the cancellations read vertically down - 84 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1956	---	---	---	---	---	11	12	14	15	16	17	18
1957	19	20	21	22	23	24	25	26	---	28	29	30
1958	31	32	33	34	---	36	---	38	39	---	---	42
1959	43	44	45	46	47	48	49	50	51	---	53	54
1960	55	---	57	58	59	60	61	62	63	64	65	66
1961	67	68	69	70	71	72	73	---	75	76	77	78
1962	79	80	81	---	---	84	85	86	87	88	89	90
1963	91	---	93	94	95	96	97	---	---	11	12	14
1964	15	---	17	18	19	---	21	---	---	---	---	---

--- Series “C” - the two digit codes of “Imperial Tobacco”, Montreal - [10D-6] - 1964-1968 ---

--- with code *vertically down* at the top, and 10D-6 ***vertically down* at the lower right - 29 copies to date ---**

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1964	---	---	---	---	---	---	---	---	23	24	---	26
1965	27	28	---	30	31	32	---	34	35	36	37	38
1966	39	40	---	42	43	---	---	46	47	48	---	---
1967	51	---	53	---	55	---	57	---	---	---	---	---
1968	---	---	---	---	---	68	---	70	---	---	---	---

--- “Wings” Series - the two digit codes of “Imperial Tobacco”, Montreal - [10D-6] - 1968-1974 ---

--- with code *vertically down* at the top, and [10D-6] *vertically down* at the lower right ---

The switch from Series “C” to the “Wings” Series occurs at [**70**], in September 1968 (see below), although this will vary with the stamp as the stock of the old Series “C” expired at different times in the twenty and the twenty-five cigarette values, and with the changing stock at the other Imperial Tobacco plants.

[★RC-815]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1968	---	---	---	---	---	---	---	---	---	---	---	---
1969	---	---	---	---	---	---	---	---	---	---	---	---
1970	---	**88**	---	---	**91**	**92**	---	---	---	---	---	---
1971	---	---	---	---	---	---	---	---	---	---	---	---
1972	---	---	---	---	---	---	---	---	---	---	---	---
1973	---	---	---	**42**	---	---	---	---	---	---	---	---
1974	---	---	---	**54**	**55**	---	---	---	---	---	---	---

The cancellation sequence runs to completion at **58** in August 1974, when the government ceased issuing the excise stamps. The example of ~~**59**~~ has been cancelled by diagonal markings.

At no point in any of these sequences have I found a copy coded with **13**, and it is a fair presumption that the company has avoided its use as a poor production ‘bad luck’ number.

To date I have not found **96**, **97**, **98** or **99** from 1970 on the “Wings” Series as produced by “Imperial Tobacco” in Montreal, by “Peter Jackson” in Guelph, or by “Houde & Grothe” in Quebec City.

[“Canadian Revenue Newsletter” - No. 50 - September 2005 - by Chris Ryan]

“The new 1971 stamps were initially prepared by BABN. However in September of 1972, the production of manufactured tobacco stamps was transferred to CBN. This transfer included existing die and plates since they were the property of the government, not of BABN. The CBN contract repeated the list of denominations given above and described the dimensions of the three styles of manufactured tobacco stamps. Meanwhile, BABN continued to produce all other Revenue Department stamps such as those for cigars and cigarettes.”

“Excise duty stamps for domestic tobacco products were discontinued on Monday, August 19th 1974. On that date all unused stamps in the hands of licensed manufacturers were to be returned to the local excise officer for a refund or credit of the duty they represented. In place of the government stamps manufacturers sealed their packages with their own stamp or label and made periodic payments of duty based on quantities of tobacco produced during each period.”

--- 20 Cigarettes - “Imperial Tobacco” - Series “C” - in vertical format - from 1956 ---

They are probably so oriented to fit on a *flip-top* box, and *do not* form a separate sequence.

These are packaging varieties fitting into the series from the preceding pages, probably used on *flip-top* boxes, and do not constitute a distinct numerical sequence.

File path is c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 6-10D - black numbers],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 22nd 2013, JBH